A compilation of motor fuels, Internet, and eFiling terms provided for reference.

Glossary use tips:
[EDI] indicates a definition applicable only to EDI.
[FLT] indicates a definition applicable only to FLT file.

A

Acknowledgment (ACK): The BOE acknowledges the receipt of every electronic tax form. These tax forms are filed using the American National Standards Institute (ANSI) Accredited Standards Committee (ASC) X12 standards for electronic data interchange (EDI) or the BOE FLT file format.

Air Common Carrier: A common carrier by air engaged in the business of transporting persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the authority of the laws of this state, of the United States, or of any foreign government.

Aircraft Jet Fuel Dealer: Any person who sells to an aircraft jet fuel user aircraft jet fuel delivered in this state into the fuel tanks of aircraft or into a storage facility from which the fuel is withdrawn for use in aircraft.

Airport Code (APC): A three character code assigned by the Federal Aviation Administration (FAA) and used to identify individual airports. A list of California airport codes is provided on form BOE-810-FTH, "Airport Codes."

Aircraft Manufacturer: A person engaged in the business of constructing or reconstructing, by manufacture or assembly of completed aircraft, or modifying, overhauling, repairing, maintaining, or servicing of aircraft.

ANSI (American National Standards Institute): Founded in 1918 as a nonprofit organization chartered to coordinate and maintain national standards in the United States.

Approved Terminal or Refinery: A terminal or refinery that is operated by a licensed supplier or licensed terminal operator.

ASC X12 (Accredited Standards Committee): In 1979, the American National Standards Institute (ANSI) chartered the Accredited Standards Committee (ASC) X12 to develop uniform standards for inter-industry electronic exchange of business transactions – electronic data interchange (EDI). The members of ASC X12 come together to develop and maintain EDI standards. The X12 standards establish a common, uniform business language to allow computers to communicate across town or around the world.

ASTM (American Society for Testing and Materials): The organization that maintains standards and specifications for various liquid products.

Authentication: Authentication enables the receiver to verify the source of a message and verify that it has not been changed after having been signed.

Authorization Code: A 10-character code assigned by the taxing authority to the Authorized Signatory to complete the Electronic Signature. If the Authorized Signatory changes, the Information Provider must submit a revised Trading Partner Agreement or Letter of Application, and a new Authorization Code may be assigned.

Authorized Signatory: A person who is authorized by the Information Provider to sign a tax return or report.

B

Below the Rack (fuel): Taxable fuel in the fuel supply tank of any engine, or in any tank car, rail car, trailer, truck, or other equipment suitable for ground transportation or a bulk-plant that is not in the bulk transfer/terminal system.

Biodiesel: A fuel made fully or partially from vegetable oils or animal fats. It is typically produced by combining a vegetable oil or animal fat with an alcohol, such as methanol or ethanol, in the presence of a chemical catalyst to produce mono-alkyl esters and glycerin. Biodiesel is considered diesel fuel and is treated as such in California.

Blended Diesel Fuel: Any mixture of diesel fuel, with respect to which tax has been imposed, and another liquid on which tax has not been imposed, other than diesel fuel dyed in accordance with United States Environmental Protection Agency or Internal Revenue Service rules. Blended diesel fuel also means any conversion of a liquid into diesel fuel. "Conversion of a liquid into diesel fuel" occurs when any liquid that is not included in the definition of diesel fuel and that is outside the bulk transfer/terminal system is sold as diesel fuel, delivered as diesel fuel, or represented to be diesel fuel.

Blended Motor Vehicle Fuel: Any mixture of motor vehicle fuel, with respect to which tax has been imposed, and another liquid on which tax has not been imposed. Blended motor vehicle fuel also means any conversion of a liquid into motor vehicle fuel. "Conversion of a liquid into motor vehicle fuel" occurs when any liquid that is not included in the definition of motor vehicle fuel and that is outside the bulk transfer/terminal system is sold as motor vehicle fuel, delivered as motor vehicle fuel, or represented to be motor vehicle fuel.

Blended Taxable Fuel: Blended taxable fuel includes blended diesel fuel and blended motor vehicle fuel.

Blender: Any person that produces or converts blended taxable fuel outside the bulk transfer/terminal system (below the rack).

Book Adjustment: A book adjustment is a product reclassification or conversion of products at the terminal that results in a product code change. Examples include: (a) conversion of diesel fuel #2 undyed to diesel fuel low sulfur dyed; (b) reclassification of jet fuel to kerosene, high sulfur dyed diesel, or diesel fuel #1 undyed; (c) conversion of gasoline and ethanol into gasohol. Book adjustments itemize changes, in volume, of at least one liquid product and another liquid product, with no physical movement of the product.

BTI (Beginning Tax Information): [EDI] The BTI is a segment in Table 1 of the TS-813 that is part of the Transaction Set Header section. The BTI identifies the BOE and the Information Provider.

Bulk Carrier/Bulk Transport Carrier: Any company that operates a pipeline, barge, ship, or other vessels to transport liquid product. Companies that operate only transport trucks and rail cars are not bulk carriers.

Bulk Disbursement/Bulk Transfer: A disbursement or transfer of liquid product from a terminal by pipeline, barge, ship, or other vessel.

Bulk Receipt: A receipt of liquid product into a terminal from pipeline, barge, ship, or other vessel.

Bulk Transfer/Terminal System: The taxable fuel distribution system consisting of refineries, pipelines, vessels, and terminals. Thus, taxable fuel in a refinery, pipeline, vessel, or terminal is in the bulk transfer/terminal system. Taxable fuel in the fuel supply tank of any engine, or in any tank car, rail car, trailer, truck, or other equipment suitable for ground transportation is not in the bulk transfer/terminal system.

C

Carrier: Any person who owns, operates, or otherwise controls a pipeline, barge, ship, vessel, railcar, truck, or other vehicle to transport liquid product to or from a terminal or petroleum processing facility.

Carrier Deliveries: Any transactions where a railcar, pipeline, barge, ship, or other vessel delivers liquid product to a terminal or petroleum processing facility.

Carrier Receipts: Any transactions where a railcar, pipeline, barge, ship, or other vessel receives liquid product from a terminal or petroleum processing facility.

Certification Testing: The process by which the Electronic Participant and the BOE verify that the Electronic Participant is capable of generating and submitting a valid electronic file. Electronic Participants must complete certification testing before the BOE will approve them to submit production files.

Component: A piece of software, program, dynamic link library, or shared library covering a single or multiple tasks, normally covering a whole functional aspect of a system.

Consignor: The person who hires the carrier to transport liquid product.

Control Number: A number assigned by the sending Electronic Participant to identify electronic documents transmitted to the receiving partner.

D

Data Element:

[EDI] A data element is the smallest unit of information in a segment that can convey information. Data elements are defined in the Data Element Dictionary. An example of a data element is TIA04. This data element can be found in the TIA segment that carries shipping document net gallons, "TIA04 – quantity in net gallons."

[FLT] A data element is the smallest unit of information provided. It is the information provided in one field of the FLT file format and may be referenced by the field name. An example of a data element is FS11. This data element can be found in the Schedule Record Type and provides the product code for the transaction being reported, "FS11 – Product Code."

Data Element Dictionary: A book published by DISA every year with new and updated standards. A reference number is assigned to each data element in the dictionary. For each data element, the dictionary specifies the name, description, type, and minimum/maximum length. For ID-type data elements, the dictionary lists all code values and their definitions or indicates in an appendix where the valid code list can be obtained.

Data Element Separator: A defined character used to separate the information in a data element from information in another data element. This character defines where a data element ends and the next one begins.

[EDI] The tilde ~ is required to be used as the data element separator.

[FLT] The tab is required to be used as the data element separator.

Data Segment: A data segment is an intermediate unit of information in a transaction set. A segment consists of logically related data elements in a defined sequence; a predetermined segment identifier (which is not a data element); one or more data elements, each preceded by a data element separator; a segment terminator. Data segments are defined in the Segment Directory, which gives the segment identifier, name, purpose, and the data elements it contains in their specified order. Contiguous optional

data elements that appear at the end of a segment that are not used are omitted; transmission of the segment terminator signifies this omission. Successive data element separators between the data elements used indicate the omission of data elements.

Data Set: The term used to describe the electronic equivalent of a paper document (tax return, information report, etc.).

Decryption: Reverse application of an encryption algorithm to encrypted data, thereby restoring those data to their original, unencrypted state. See also Encryption.

Delimiter: A character that separates elements. A delimiter tells the computer where one element ends and the next one begins.

Destination City: The municipality in which any reportable product is delivered by a qualified train operator.

Destination State: Any state, territory, foreign country, or sovereign nation to which any reportable product is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment for purpose of resale or use.

Destination Terminal: A terminal location with an assigned TCN where product is shipped.

Diesel Exempt Bus Operator: Any person that owns, operates, or controls an exempt bus operation pursuant to §60039 of the Diesel Fuel Tax Law.

Diesel Fuel: Any liquid that is commonly or commercially known or sold as a fuel which, without further processing or blending, is suitable for use as a fuel in a diesel-powered highway vehicle or diesel-powered train. Diesel fuel does not include kerosene, jet fuel, or any liquid subject to tax as a motor vehicle fuel (gasoline) or use fuel (alternative fuels).

DISA (Data Interchange Standards Association, ASC X12 Secretariat): [EDI] A not-for-profit organization that supports the development and use of EDI standards in electronic commerce. In 1987, in response to the rapidly growing number of industries employing X12 standards, DISA was chartered by ANSI to provide ASC X12 with administrative services. In addition to supporting national standardization efforts, DISA offers the opportunity for its members to participate in the international standards-setting process through its affiliation with the United Nations/Electronic Data Interchange for Administration, Commerce and Transportation (UN/EDIFACT).

Disbursement: Any transaction that decreases the inventory of a liquid product at a terminal, including all physical removals of liquid product from a terminal, and book adjustments.

DTM (Date/Time Reference): DTM is the segment that is used to carry a date in CCYYMMDD format (Century, Year, Month, Day). This segment is used to report the period end dates, ending inventory date, and transaction dates or shipping document date.

Dyed Diesel Fuel: Diesel fuel that is dyed under United States Environmental Protection Agency or Internal Revenue Service rules for high sulfur diesel fuel or low sulfur diesel fuel and is considered destined for nontaxable, off-highway use.

E

EDI (Electronic Data Interchange): A computer-to-computer exchange of routine business data in a standard format. For pure EDI, "computer-to-computer" means an original or sending application programto a processing or receiving application program. EDI consists only of business data, not verbiage or free-form messages.

EDI Translation Software: Software that translates or converts application data into and out of the ANSI X12 format.

eFiling: Electronic Filing.

EIN (Employer identification number): A nine-digit number that the IRS assigns in the following format: 00-0000000. However, for employee plans, an alpha character (for example, P) or the plan number (e.g., 003) may follow the EIN. The IRS uses the number to identify taxpayers who are required to file various business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, nonprofit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Electronic Participant: An Information Provider, Software Developer, or Transmitter who has applied to participate in the Motor Fuels Electronic Filing Program.

Electronic Return Originator (ERO): An ERO receives data from its clients, reformats the data, if necessary, according to the eFiling requirements defined in this guide, and transmits the returns to the BOE. The ERO should provide the service of formatting and forwarding all acknowledgments to the Information Provider. An ERO does not have signature authority. The ERO is also known as a Transmitter.

Electronic Signature: A 20-character code that consists of the 10-character Security Code provided by the Electronic Participant in its Trading Partner Agreement or Letter of Application and the 10-character Authorization Code assigned by the taxing authority as part of the registration process. These two codes are used in each electronic transmission for purposes of electronically signing the tax form.

Element: (Data Element – see definition)

Element Separator: (Data Element Separator – see definition)

Encapsulation: The wrapping of data in a particular protocol header. For example, Ethernet data are wrapped in a specific Ethernet header before network transit. Also, when bridging dissimilar networks, the entire frame from one network is simply placed in the header used by the data link layer protocol of the other network.

Encryption: The application of a specific algorithm to data so as to alter the appearance of the data making it incomprehensible to those who are not authorized to see the information. See also Decryption.

Enterer: Any person who is the importer of record (under federal customs laws) with respect to taxable fuel. If the importer of record is acting as an agent, the person for whom the agent is acting is the enterer. If there is no importer of record, the owner of the fuel at the time it is brought into the state is the enterer.

Entry: The importing of taxable fuel into this state. However, taxable fuel brought into the state in the fuel tank of a motor vehicle or aircraft shall not be deemed to be an entry so long as the taxable fuel is not removed from the fuel tank of the vehicle or aircraft, except as used for the operation of the vehicle or aircraft, and the taxable fuel was not acquired without tax for export, or a refund claimed based on export of the taxable fuel from the state in which the taxable fuel was acquired.

Envelope: The control structure of the electronic file. It encloses the electronic message.

ERO: (Electronic Return Originator) See Electronic Return Originator.

Excluded liquid: Any liquid that –

       (1) Contains less than four percent normal paraffins; or

       (2) Has a --

              (i) Distillation range of 125 degrees F. or less;

(ii) Sulfur content of 10 ppm or less; and

(iii) Minimum color of +27 Saybolt.

ExSTARS (Excise Summary Terminal Activity Reporting System): The system implemented by IRS to gather and analyze taxable fuel information to be used for determining if proper Excise Tax liabilities are being reported to Federal and state governments.

F

FEIN (Federal Employer Identification Number): See definition of EIN

Filing Format Identifier Record Type: [FLT] The first Record Type in the FLT file formatting map. This record type identifies the FLT file and the FLT file format version.

Foreign flag vessel: A vessel that is registered outside of the United States.

FGS (Form Group Segment): [EDI] FGS is the segment that is used to group like-kind information. This segment carries information about a section or data group on a form or schedule. This segment is used to report the ending inventory by product and the shipping document number.

Finished gasoline: All products (including gasohol) that are commonly or commercially known or sold as gasoline.

FLT File: A FLT file is a file containing records that have no structured interrelationship. The term is frequently used to describe a textual document from which all word processing or other structure characters or markup have been removed. The BOE-required form of FLT file is one in which table data is gathered in lines of ASCII text with the value from each table cell separated by a tab and each row represented with a new line. This type of FLT file is also known as a tab-delimited flat file.

FTA (Federation of Tax Administrators): Organized in 1937, its membership includes the principal tax collection agencies of the 50 states, the District of Columbia, and New York City. Its mission is to improve the quality of state tax administration by providing services to state tax authorities and administrators. These services include research and information exchange, training, and intergovernmental and interstate coordination. The Federation also represents the interests of state tax administrators before Federal policymakers where appropriate.

FTP: (File Transmission Protocol) A standard Internet protocol to exchange files on top of TCP/IP. FTP is used, among other things, to download programs and other files to your computer from other servers.

Fuel Tank: Any receptacle on a motor vehicle or aircraft from which fuel is supplied for the operation of the motor vehicle or aircraft.

Functional Acknowledgment (TS-997): This transaction set is used to acknowledge the results of the syntactical analysis of the electronic document. This acknowledgment shall not be acknowledged, thereby preventing an endless cycle of acknowledgments of acknowledgments.

[EDI] The ANSI standards contain the format and establish the data contents of the Functional Acknowledgment Transaction Set (997) for use within the context of an Electronic Data Interchange (EDI) environment (see Transmission Acknowledgment).

[FLT] The Functional Acknowledgement will contain a text message identifying any data elements with errors.

Functional Group Header: [EDI] Indicates the beginning of a functional group and provides control information. The data interchange control number GS06 in this header must be identical to the same data element in the associated functional group trailer, GE02. A functional group of related transaction sets,

within the scope of X12 standards, consists of a collection of similar transaction sets enclosed by a functional group header and a functional group trailer.

Functional Group Trailer: [EDI] Indicates the end of a functional group and provides control information. The data interchange control number GE02 in this trailer must be identical to the same data element in the associated functional group header, GS06. The use of identical data interchange control numbers in the associated functional group header and trailer is designed to maximize functional group integrity. The control number is the same as that used in the corresponding header.

G

Gallon: The United States gallon of 231 cubic inches or the volumetric gallon adjusted to 60 degrees Fahrenheit when the invoice or settlement is made on the temperature corrected gallonage.

Gasohol: All blends of gasoline and alcohol, including ethanol or methanol, containing more than 15 percent gasoline.

Gasoline: Finished gasoline and gasoline blendstocks.

Gasoline blendstocks: Any petroleum product component of gasoline including: alkylate; butane; butene; catalytically cracked gasoline; coker gasoline; ethyl tertiary butyl ether (ETBE); hexane; hydrocrackate; isomerate; methyl tertiary butyl ether (MTBE); mixed xylene (not including any separated isomer of xylene); natural gasoline; pentane; pentane mixture; polymer gasoline; raffinate; reformate; straight-run gasoline; naphtha, including straight-run naphtha or light naphtha; tertiary amyl methyl ether (TAME); tertiary butyl alcohol (TBA) gasoline grade; thermally cracked gasoline; and toluene. Gasoline blendstocks does not include any product that cannot, without further processing, be used in the production of finished gasoline. For example, a mixed hydrocarbon stream that is produced in a natural gas processing plant is not a gasoline blendstock if the stream cannot be used to produce finished gasoline without further processing.

GE: (Functional Group Trailer – see definition)

Gross gallons: The total product measured in U.S. gallons without temperature or barometric adjustments.

GS: (Functional Group Header – see definition)

H

Header: The portion of the message that precedes the actual body and trailer of the business transaction.

Header Record Type (FE): [FLT] The second Record Type in the FLT file formatting map. This record type provides identification information on the Information Provider.

Highway: Includes a way or place, of whatever nature, publicly maintained and open to the use of the public for purposes of vehicular travel.

HTML: Hypertext Markup Language A document type consisting of text and tags that rule, e.g., layout and hyper-linking. A HTML file has extension ".htm" or ".html", the content type is "htm;". Java applets can be included using the "applet" tag.

HTTP: Hypertext Transfer Protocol An application protocol, i.e., a set of rules for exchanging files on the World Wide Web that runs on top of TCP/IP.

Hyperlink: On the Web or other hypertext systems, "hyperlink" is a synonym for both link and hypertext link.

Hypertext: The organization of information units into connected associations that a user can choose to make. An instance of such an association is called a link or hypertext link.

I

"In this State" or "in the state": These terms mean within the exterior limits of the State of California and includes all territory within these limits owned by or ceded to the United States of America.

Industrial User: Any person that receives gasoline blendstocks by bulk transfer for its own use in the manufacture of any product other than finished gasoline.

Information Provider: Terminal operators; pipeline operators; vessel operators (including operators of domestic deep draft ocean-going vessels); qualified train operators; licensed fuel suppliers; aircraft jet fuel dealers; diesel exempt bus operators; ultimate vendors; and claimants for refund.

Information Reports: Terminal Operator Report and Petroleum Carrier Report and the schedules thereto, including their electronic equivalents.

Interchange: An electronic grouping of transmission data, exchanged between trading partners. An interchange consists of electronic business documents such as terminal returns, carrier returns, invoices, etc.

Interchange Acknowledgment: An acknowledgement that indicates the success or failure of a particular interchange transmission. It does not imply acceptance of the electronic documents that make up the Interchange.

Interchange Control Number: A unique number assigned by the Information Provider/Transmitter that identifies the electronic file (interchange envelope in EDI files) from other electronic files (interchange envelopes in EDI files) created and transmitted by the Information Provider/Transmitter.

IEA: (Interchange Trailer – see definition)

Interchange Envelope: [EDI] The control structure or outer envelope of the EDI file. The outer envelope identifies both the sending and receiving parties. It contains security and standards information as well as the date the envelope was created. This standard provides the interchange envelope of a header segment (ISA) and trailer segment (IEA) for the interchange through a data transmission.

Interchange Header: [EDI] The interchange header contains the Information Provider/Transmitter and the IRS EDI identification, the date and time, and a control number that uniquely identifies the interchange. It also defines the Data Element Separator, the Sub-element Separator, and the Segment Terminator to be used throughout the interchange. It defines the start of an interchange of zero or more functional groups and interchange-related control segments.

Interchange Trailer: [EDI] The interchange trailer contains information to match it with its Interchange Header and audit trailer information to ensure that no data were lost during the transmission. It defines the end of an interchange of zero or more functional groups and interchange-related control segments.

Internet: A worldwide system of computer networks based on the TCP/IP set of protocols.

Internet Protocol (IP): Network layer for the TCP/IP protocol suite for communication between nets and their hosts. An IP-address uniquely identifies each network and each of its hosts on the Internet. Addresses consist of four bytes that can be represented by four integers (0 to 255) separated by dots, e.g., "157.189.162.75." Dependent on the address' class and a subnet mask, a specific number of bits identify the net or subnet and the rest of a PC's address within this net/subnet.

Intranet: A private network that is contained within an enterprise using TCP/IP, HTTP, and other Internet protocols.

Inventory: The quantity of liquid product in storage as measured on a particular date at a particular time.

IP: (Internet Protocol) See Internet Protocol.

ISA: (Interchange Header – see definition)

J

N/A

K

Kerosene: Any liquid that meets the specifications for one of the two grades of kerosene (No. 1-K and No. 2-K) covered by ASTM specification D 3699, or kerosene-type jet fuel covered by ASTM specification D 1655 or military specification MIL-DTL-5624T (Grade JP-5) or MIL-DTL-83133E (Grade JP-8). However, the term does not include excluded liquid. In California, kerosene labeled or sold as kerosene is subject to the provisions of the Use Fuel Tax Law; when labeled or sold as jet fuel, it is subject to the provisions of the Jet Fuel Tax Law; and when kerosene is blended with diesel fuel or is labeled or sold as diesel fuel, it is subject to the provisions of the Diesel Fuel Tax Law.

L

Licensed Industrial User: Any industrial user that has applied for and been issued a license to remove gasoline blendstocks from a pipeline or vessel without payment of tax.

Licensed Supplier: Any blender, enterer, position holder, refiner, terminal operator, or throughputter that is licensed as a Motor Vehicle Fuel or Diesel Fuel Supplier.

Line Item Record Type (FG): [FLT] The third Record Type in the FLT file formatting map. This record type provides information relevant to the lines of a tax form being reported. It may be used to reference an individual line item or the entire group of line items.

Liquid Product: Any liquid that is transported into storage at a terminal or delivered out of a terminal. Liquid products are specifically identified and reported separately by their product codes.

Loop: A recurrence of a segment or a group of segments. An example is the schedule of detail TFS loop. The TFS and related segments are repeated when one of the following values changes: Schedule Code, Product Code, Transaction Type Code, Position Holder, Origin, Consignor, Carrier, or Destination.

M

Mapping: Mapping, in eFiling terms, is the association of data field contents from an internal computer application, such as a fuel sales system, to the field contents in the eFiling standard being used. The same mapping takes place in reverse during the receipt of an electronic document.

Motor Vehicle Fuel: Includes gasoline and aviation gasoline. It does not include diesel fuel, jet fuel, kerosene, liquefied petroleum gas, natural gas in liquid or gaseous form, or alcohol.

N

N1 (Name)**:** [EDI] The segment that identifies a party by type of organization, name, and code. This segment is used to report the Information Provider's name, point of origin, buyer, seller, receiving party, carrier, consignor, or point of destination information.

N2 (Additional Name Information)**:** [EDI] N2 is the segment that is used to specify additional names. This segment is used to report the additional Information Providers' names. This segment cannot be used without the N1 segment.

N3 (Address Information)**:** [EDI] N3 is the segment that is used to specify address information for the named party. This segment cannot be used without the N1 segment.

N4 (Geographic Location)**:** [EDI] N4 is the segment that is used to specify the geographical location for the named party. This segment cannot be used without the N1 segment.

Name Control: [EDI] The 4-character code used to validate identity.

Net Gallons: See "Temperature Corrected Gallons."

Non-bulk Disbursement: Any disbursement of liquid product from a terminal that is not a Bulk Disbursement; includes disbursements by truck or rail car.

Non-bulk Receipt: Any receipt of liquid product into a terminal that is not a Bulk Receipt; includes receipts from trucks and rail cars.

O

Origin City: The municipality in which any reportable product is received by a qualified train operator.

Origin State: Any state, territory, foreign country, or sovereign nation from which any reportable product is received.

Origin Terminal: A terminal location with an assigned TCN where product originated.

P

Padding Character: A character used to add to the end of information when a data element requires a maximum number of characters and the information required by the map has fewer characters than the required length of the data element. The padding character is required to be a space " ".

[EDI] An example where the padding character is used is in ISA06. The required size of this data element is 15 characters and the information required in the map is only 9 characters. The Information Provider/Transmitter of the data must pad the data with 6 spaces to send the required length of 15 characters.

Password: (Security Code – see definition or User-ID/Password – see definition)

PER (Administrative Communications Contact): The segment that is used to identify a person or office to whom administrative communications should be directed. Both a general tax contact person and an EDI contact person are required to be identified in order to properly direct correspondence.

Person: Any individual, firm, trust, estate, partnership, association, social club, fraternal organization, joint stock company, joint venture, business trust, syndicate, corporation, or limited liability company; a receiver, trustee, or guardian or other representative appointed by order of any court; the United States, this state, any county, city and county, municipality, district, or other political subdivision of the state; or any other group or combination acting as a unit.

Petroleum Carrier: See Carrier

Petroleum Processing Facility: A facility used to produce taxable "Bio" fuels and from which taxable fuel may be removed by pipeline, by vessel, or at a rack.

Pipeline: A distribution system that moves liquid product, in bulk, through a pipe, from a refinery to a terminal, from a terminal to another terminal, from a vessel to a terminal, or from a refinery or terminal to a vessel.

Pipeline operator: Any person who operates a pipeline within the bulk transfer/terminal system.

Position holder: The person who holds the inventory position in the liquid product, as reflected on the records of the terminal operator. A person holds the inventory position in liquid product when that person has a contractual agreement with the terminal operator for the use of storage facilities and terminaling services at a terminal with respect to the liquid product. The term also includes a terminal operator who owns liquid product in its terminal.

Processing Interruption: An abnormal termination of a program run caused by the electronic data submitted by an Electronic Participant.

Production File: An electronic file submission of a tax form as a valid filing for a specific reporting period. Production files are distinguished from test files by the "P" production versus "T" test flag in the electronic file.

Q

Qualified Train Operator: A person who owns, operates, or otherwise controls railcars that contain petroleum products.

Qualifier: A data element that gives a generic segment or a generic data element a specific meaning.

R

Rack: A mechanism capable of delivering taxable fuel from a refinery or terminal into a truck, trailer, railroad car, or other means of non-bulk transfer.

Record Type: [FLT] The generic term for individual records in a FLT file such as a transaction record type or for a group of similar records in a FLT file such as all of the line item record types required for a specific tax form.

REF (Reference Identification)**:** [EDI] The segment that is used to specify identifying information. This segment is used to report the SEIN, the Relationship to the Information, the No Activity and Position Holder or 637-number information.

Refiner: Any person who owns, operates, or otherwise controls a refinery.

Refinery: A facility used to produce taxable fuel from crude oil, unfinished oils, natural gas liquids, or other hydrocarbons and from which taxable fuel may be removed by pipeline, by vessel, or at a rack.

Removal: Removal means any physical transfer of liquid products and any use of liquid products, other than as a material in the production of motor vehicle fuel or diesel fuels. However, liquid products are not removed when they evaporate or are otherwise lost or destroyed.

S

Sale: Either (a) the transfer of title to taxable fuel (other than taxable fuel in a terminal) to a buyer for consideration, which may consist of money, services, or other property; or (b) the transfer of the inventory position in taxable fuel in a terminal if the buyer becomes the position holder with respect to the taxable fuel.

Schedule Record Type (FS): [FLT] The fifth Record Type in the FLT file formatting map. This record type provides detailed information on the transactions being reported. It may be used to reference an individual schedule record or the entire group of schedule records.

Security Code: A 10-character code chosen by the Information Provider, Software Developer, or Transmitter and submitted on its LOA, ERO, and Software Developer Application, or Trading Partner Agreement. This code is used in each electronic transmission and becomes part of the Electronic Signature.

Segment: [EDI] A segment is any of the line items in a transaction set. A segment is composed of related data elements in a defined sequence. The IRS uses the segment structure defined by TS-813.

Segment Terminator: [EDI] A defined character used to separate the information in a segment from information in another segment. This character defines where a segment ends and the next one begins. The IRS requires the backslash (\) to be used as the segment terminator.

SE (Transaction Set Trailer): [EDI] The segment that contains information to match it with its Transaction Set Header and audit trailer information to ensure that no data were lost during the transmission. It indicates the end of the transaction set and provides the count of the transmitted segments (including the beginning [ST] and ending [SE] segments).

SEIN (Sequence Error Identification Number): The receiver of the electronic data generates the SEIN when errors are identified in the electronic submission. The errors are transmitted back to the Information Provider/Transmitter along with the SEIN in the validation acknowledgment.

Separator Requirements: A defined set of characters used to separate elements from sub-elements, elements from segments, and segments from each other.

Single Point of Filing: The use of the IRS's ExSTARS program to file a Terminal Operator Report or Vessel/Pipeline Operator (Common Carrier) Report to both the IRS and the BOE. Use of single point of filing for BOE tax forms must receive prior written approval from the BOE.

Socket: Combination of an IP-address and a port-number that uniquely identifies a service on the Internet. A pair of sockets, sender and receiver, uniquely identifies a network connection in TCP.

Software Developer: Designs or produces software, used to:

- Prepare returns

- Format forms and schedules according to BOE specifications for electronic filing

- Transmit the forms and the related schedules directly to BOE

Software Developers participate in the electronic filing process solely for the purpose of testing their software.

SQL: (Structured Query Language) A standard interactive and programming language for getting information from and updating a database. Although SQL is both an ANSI and ISO standard, many database products support SQL with proprietary extensions to the standard language.

SSL: (Secure Socket Layer) A program layer created by Netscape for managing the security of message transmissions in a network. Netscape has offered SSL as a proposed standard protocol to the World Wide Web Consortium (W3C) and the Internet Engineering Task Force (IETF) as a standard security approach for Web browsers and servers.

SSN (Social Security Number): A 9-digit identification number used to identify individuals. The SSN can be used if the person does not have an EIN.

ST (Transaction Set Header): [EDI] The segment that indicates the start of a transaction set and to assign a control number to the EDI file. The transaction set identifier (ST01) is used by the translation routines of the interchange partners to select the appropriate transaction set definition (e.g., 813 selects Electronic Filing of Tax Return Data Transaction Set).

Sub-element: [EDI] Like the data element, the sub-element is also the smallest unit of information in a segment that can convey information. The sub-elements are additional data elements available for use in a segment. The sub-elements are defined in the Data Element Dictionary. An example of a sub-element is REF05 in the Relationship to the Information REF segment. This sub-element has an element reference in the Data Element Dictionary of C040. C040 defines the additional data elements or sub-elements that are available for use in a segment. In this example, the map defines the sub-element to carry the State Abbreviation.

Sub-element Separator: [EDI] A defined character used to separate the information in a data element or sub-element from information in another sub-element. This character defines where a data element or sub-element ends and the next one begins. The caret (^) is required to be used as the sub-element separator.

Summary Schedule Record Type (FI): [FLT] The fourth Record Type in the FLT file formatting map. This record type provides summary transaction information or product inventory information. It may be used to reference an individual summary schedule record or the entire group of summary schedule records.

Supplier: A person who is any of the following: a blender, an enterer, a position holder, a refiner, a terminal operator, or a throughputter.

Syntax: The rules governing the structuring of the user data and of associated data in the electronic file.

T

Tag: A generic term for a language element descriptor. The set of tags for a document or other unit of information is sometimes referred to as markup, a term that dates to pre-computer days when writers and copy editors marked up document elements with copy-editing symbols or shorthand.

Tax Form: A generic term for any Motor Fuels tax return, information report, or refund claim form.

Tax–Paid Fuel: The gallons of taxable fuel acquired on either a temperature corrected or volumetric basis on which the tax has been imposed, either at the time of, or prior to the acquisition of the fuel by the supplier or purchaser.

Taxable Fuel: Motor vehicle fuel, including gasoline, aviation gasoline, gasohol, and gasoline blendstocks; blended motor vehicle fuel; diesel fuel and blended diesel fuel.

TCN (Terminal Control Number): Identification number assigned by IRS to each approved terminal and published in the Federal Register; available on the IRS website at http://www.irs.gov/excise.

TCP: (Transmission Control Protocol) See Transmission Control Protocol.

TCP/IP: (Transmission Control Protocol/Internet Protocol) See Transmission Control Protocol/Internet Protocol.

Temperature Corrected Gallons: Liquid product measured in U.S. gallons corrected to a temperature of sixty-degrees (60°) Fahrenheit or fifteen-degrees (15°) Celsius and to a pressure of fourteen and seven-tenths (14.7) pounds per square inch (psi).

Terminal: A taxable fuel storage and distribution facility that is supplied by pipeline or vessel and from which taxable fuel may be removed at a rack.

Terminal Operator: Any person who owns, operates, or otherwise controls a terminal.

Terminal Operator Disbursements: Any transaction that reduces the inventory of a liquid product; includes physical removals, consumption, and book adjustments.

Terminal Operator Receipts: Any transaction that increases inventory of a liquid product, including actual physical receipts and book adjustments.

Throughputter: Any person that owns taxable fuel within the Bulk Transfer/Terminal System, other than in a terminal, or is a position holder.

TIA (Tax Information and Amount): [EDI] The segment that is used to specify the tax information and/or amount and is to be used for reporting tax information as established by taxing authorities. This segment is used to report the version of the IRS's EDI guide, total net gallons reported for the period, total product transported, and shipping document net and gross gallons.

TIN (Taxpayer Identification Number): Includes SSNs and EINs.

TFS (Tax Form)**:** [EDI] The segment that indicates the tax form or the type of tax form being reported.

Trading Partner Agreement (TPA): The application that must be completed by an Electronic Participant candidate in order to participate in the Motor Fuels Electronic Filing Program.

Trailer: The portion of the message that follows the header and the body of the business transaction.

Transmission Acknowledgment: The TS-997 Transaction Set known as the Functional Acknowledgment. This acknowledgment notifies the Information Provider/Transmitter that its' electronic return was received and accepted, accepted with errors, or rejected. The acknowledgment file is not for errors associated with the data but for errors in the structure or layout of the file. No math or data validation has been performed on the information return. The check is made for syntax errors that could prevent a file from being processed or information within the file from being utilized. The 997 Acknowledgment file is created every time an Electronic Participant submits an information return. Electronic Participants submitting an EDI file will receive their response in an ANSI structured file, and Electronic Participants submitting a FLT file will receive a text file response.

Transmission Control Protocol (TCP): Connection-oriented transport layer protocol that provides reliable full-duplex data transmission. TCP is a protocol from the TCP/IP-transport layer. TCP is reliable, i.e., each package is acknowledged. Furthermore, it is connection-oriented, i.e., the connection is established via handshake, before any data is transmitted. TCP serves for communication between applications that are identified by their port-numbers upon a host.

Transmission Control Protocol/Internet Protocol (TCP/IP): Common name for the suite of protocols developed by the U.S. DoD in the 1970s to support the construction of worldwide internetworks. It consists of a bundle of network protocols, e.g., the Internet Protocol IP, the Transport Protocol TCP, and the Application Protocols TELNET and FTP. TCP and IP are the two best-known protocols in the suite.

Transmitter: See Electronic Return Originator.

Transaction Set: The term used in electronic data interchange to describe a single document or report. The data included in a transaction set will convey the same information as a conventional paper document.

TS: (Transaction Set – see definition)

TS-151 (Electronic Filing of Information Return Data Acknowledgment): [EDI] The transaction set developed by ANSI ASC X12 for filing error information.

TS-813 (Electronic Filing of Information Return Data): [EDI] The transaction set developed by ANSI ASC X12 for filing information.

TS-997 (Functional Acknowledgment Transaction Set): [EDI] The transaction set developed by ANSI ASC X12 for functional acknowledgment. [FLT] Developed by the BOE and provided in text file format as the functional acknowledgement.

Train Operator: Any person that owns, operates, or controls a taxable fuel-powered train and is licensed as a railroad by a state or federal agency.

Two-Party Exchange: Refer to Regulations 1125 and 1423 for complete information on two-party exchange reporting requirements. In essence, a two-party exchange occurs when two position holders agree to allow one another to remove the other's fuel from a terminal in which one does not, typically, have position but the other position holder does have position. A two-party exchange means a transaction, other than a sale, that occurs at the time of removal of fuel across the rack and that meets all the requirements of the regulations. A two-party exchange allows the receiving party in the exchange to be the taxpayer upon the removal of the fuel from the terminal.

U

Undyed Diesel Fuel: Diesel fuel that is not subject to the United States Environmental Protection Agency or Internal Revenue Service diesel fuel dyeing requirements. Also known as "clear diesel fuel."

Ultimate Purchaser: A person that purchases undyed diesel fuel for use on a farm for farming purposes or an exempt bus operator that uses diesel fuel in an exempt bus operation.

Ultimate Vendor: A person that sells undyed diesel fuel to the user of the diesel fuel (the ultimate purchaser) for use on a farm for farming purposes or for use in an exempt bus operation.

URI: (Universal Resource Identifier – either a URL or a URN). A way of identifying content in the Web, whether it is a page of text, a video or sound clip, an image, or a program.

URL: (Universal Resource Locator) A unique address of a document or a resource on the Internet in the form protocol :// server domain name/pathname. Protocols are, e.g., HTTP or FTP.

URN: Uniform Resource Name.

User-ID/Password: Consists of an identification number (User-ID) issued by the BOE and a confidential set of characters (password) that, when used together, permit an Electronic Participant access to the BOE system.

V

Validation Acknowledgment: [EDI] The ANSI TS-151 Transaction Set known as the Electronic Filing of Tax Return Data Acknowledgment. This acknowledgment notifies the Information Provider/Transmitter that the data within the tax form was accepted or rejected. If errors exist in a tax form, the validation acknowledgment notifies the Information Provider/Transmitter what is wrong with the data and what the Electronic Participant needs to do to correct the tax form. The 151 Acknowledgment file is created every time an Electronic Participant submits a tax form. This acknowledgment is created whether or not errors exist in the file.

Vessel: A waterborne vessel used for transporting taxable fuel.

Vessel operator: Any person who operates, or otherwise controls a vessel.

Virtual Private Network (VPN): Enables IP traffic to travel securely over a public TCP/IP network by encrypting all traffic from one network to another. A VPN uses tunneling to encrypt all information at the IP level.

W

Website: A website is a collection of Web files on a particular subject that includes a beginning file called a home page. From the home page, you can get to all the other pages on the Web site.

WWW: World Wide Web – all the resources and users on the Internet that are using the Hypertext Transfer Protocol (HTTP).

X

X12: The North American ANSI EDI standard, which arose in 1979.

XML: (Extensible Markup Language) Modification of the SGML standard. In contrast to SGML documents, XML documents may exist without having their schema described in a DTD. XML documents consist (mainly) of text and tags, and the tags imply a tree structure upon the document.

Y

N/A

Z

N/A